

26 CFR 601.702: *Publication, public inspection and specific requests for records.*

(Also, sections 6103, 6104; 301.6103; 301.6104.)

Rev. Proc. 2003-74

SECTION 1. PURPOSE

This revenue procedure revokes Rev. Proc. 66-3, 1966-1 C.B. 601, Rev. Proc. 84-71, 1984-2 C.B. 735, Rev. Proc. 85-56, 1985-2 C.B. 739, Rev. Proc. 87-21, 1987-1 C.B. 718, Rev. Proc. 94-52, 1994-2 C.B. 712, and Rev. Proc. 97-11, 1997-1 C.B. 630, which describe procedures previously used by the Internal Revenue Service (IRS) for providing copies of returns and return information pursuant to sections 6103 and 6104 of the Internal Revenue Code (Code). These procedures have been superseded by current IRS practices. The current procedures are described in section 601.702(d)(1), (3), (4), and (5) of the Statement of Procedural Rules and on the forms used to request copies or inspection of returns and return information.

SECTION 2. BACKGROUND

.01 Under section 6103(e)(1) through (6), a person with a material interest in a tax return may inspect that return. Under section 6103(e)(7), a person who may inspect a return under section 6103(e)(1) through (6) may inspect return information pertaining to that return if the Secretary determines that disclosure of the return information would not seriously impair Federal tax administration. Under section 6103(p)(2), the Secretary is authorized to furnish copies to any person authorized to inspect returns and return information and to charge a reasonable fee for the copies. See also section 601.702(d)(1) of the Statement of Procedural Rules.

.02 Section 6104(a), (b), and (d) requires the IRS to make available for public inspection certain returns and return information including applications, notices, and reports relating to certain tax exempt organizations and pension plans.

.03 Section 301.6104(a)-6 of the Procedure and Administration Regulations and

section 601.702(d)(1), (3), (4), and (5) of the Statement of Procedural Rules provide procedures to inspect or obtain copies of certain exempt organization or pension plan returns and return information that are publicly available and authority for any fees for copies.

Associate Chief Counsel, Procedure and Administration (Disclosure and Privacy Law Division). For further information regarding this revenue procedure, contact Sarah Tate at (202) 622-4590 (not a toll-free call).

SECTION 3. EFFECT ON OTHER REVENUE PROCEDURES

- Rev. Proc. 66-3 is revoked.
- Rev. Proc. 84-71 is revoked.
- Rev. Proc. 85-56 is revoked.
- Rev. Proc. 87-21 is revoked.
- Rev. Proc. 94-52 is revoked.
- Rev. Proc. 97-11 is revoked.

SECTION 4. EFFECTIVE DATE

This revenue procedure is effective October 27, 2003.

SECTION 5. DRAFTING INFORMATION

The principal author of this revenue procedure is Sarah Tate of the Office of the

Section 6103.—Confidentiality and Disclosure of Returns and Return Information

26 CFR 301.6103: Confidentiality and disclosure of returns and return information.

26 CFR 301.6104: Public inspection of material relating to tax-exempt organizations.

26 CFR 601.702: Publication, public inspection and specific requests for records.

How may a person obtain copies of returns or return information? See Rev. Proc. 2003-74, page 923.

Section 6104.—Publicity of Information Required From Certain Exempt Organizations and Certain Trusts

26 CFR 301.6103: Confidentiality and disclosure of returns and return information.

26 CFR 301.6104: Public inspection of material relating to tax-exempt organizations.

26 CFR 601.702: Publication, public inspection and specific requests for records.

How may a person obtain copies of returns or return information? See Rev. Proc. 2003-74, page 923.